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NOTES OF CASES.

Gross Earnings.—As to what income or earnings received by a railway company should be included within the term "gross earnings" was the question recently before the Supreme Court of Minnesota in *State v. Minnesota & I. Ry. Co.*, 118 Northwestern Reporter, 679. The corporation contended that the term was limited to receipts and expenditures on account of the operation of the railroad, and that if it were taxed upon its gross earnings received in operating leased portions of the track, and the lessor corporation also were taxed, double taxation would result. The court held that earnings received by railway companies while performing work incident to, or connected with, the business of transportation, and which may reasonably be considered within the scope of their corporate powers, constitute "gross earnings." Within the case two minute classifications are made, the amount received for the use of the equipment, such as steam shovels, work trains, etc., falling within the term, and money received from the sale of old equipment and surplus supplies and in the repair of cars being excepted. In our tax bill the legislature employs the terms "gross transportation receipts," but there would seem to be no great difference in the two phrases.

Loss of Services Through Death of Wife.—While on appellant's train, the wife of appellee in *Indianapolis & M. Rapid Transit Co. v. Reeder*, 85 Northeastern Reporter, 1042, received injuries which caused her death in about a year. The action was brought, not for the death, but for the deprivation of services, society, and companionship, and the sums expended in an effort to cure her. In the lower court plaintiff recovered \$5,000. The Appellate Court of Indiana reversed the cause, holding that, as the action was brought for various items incapable of exact measurement, the verdict was excessive, and must have been rendered because the jury considered the loss to appellee of his wife, and not the mere loss of her services and companionship for the brief period of one year.

Married Man's Wages Are Not Exempt From Alimony in Favor of Former Wife.—The wife of one Anderson secured a divorce from him and alimony of \$25 a month. Thereafter Anderson re-entangled himself in the marital skein by taking unto himself another wife. Upon his failure to pay the alimony promptly, his erstwhile spouse garnished his wages, which amounted to \$75 a month. In *Anderson v. Norvell-Shapleigh Hardware Co. et al.*, 113 Southwestern Reporter, 733, the St. Louis Court of Appeals held that the wages were not exempt. The hardship, if any, was not created by the law, but was brought upon defendant by his own voluntary acts and wrongful con-